



BRULE RIVER STATE FOREST MASTER PLAN FACT SHEET

Land Acquisition Program

The Department of Natural Resources administers an active land acquisition program for the purpose of protecting watersheds from the potential impacts of development and poor land use, and to provide additional outdoor recreational and educational opportunities for all citizens. Acquisition of property within key “project boundaries”; such as the Brule River State Forest (BRSF) provides resource managers with the necessary land base to implement sound land use management, thereby protecting the water quality of Wisconsin’s numerous streams, lakes and wetlands which provide vital habitat for fish and wildlife as well as the majority of the State’s rare and endangered resources.

These lands, in turn, are held in trust for the public to enjoy for fishing, hunting, hiking, sight seeing, bird watching, boating and swimming, outdoor education and numerous other public rights.

The Brule River State Forest was initiated in 1907 when Frederick Weyerhaeuser deeded 4,320 acres of land to the State of Wisconsin for forestry purposes. Subsequent grants from the Federal Government and purchases from Douglas County and private land owners increased the Forest area to 5,070 acres in 1909. Until 1936, very little additional land was acquired. Emergency work programs and an increase of tax delinquent lands in the “thirties” resulted in more land acquisition on the Brule. The greatest increase was made in 1945 with the addition of 10,940 acres. In 1959, the boundaries of the Brule River State Forest were extended to Lake Superior. This expansion brought all of the Brule River within the state forest boundary. In 1961, the Outdoor Recreation Act Program made funds available for accelerated land acquisition. As a result, the Forest’s acreage increased rapidly. As of July 1, 1982, there were 38,771 acres under state ownership. Today the boundaries of the forest include about 50,000 acres, and currently about 41,000 acres are under state ownership.

Today, properties in the Brule River State Forest are acquired only under a willing seller/willing buyer agreement, or by donation. Department staff maintain a listing of all private landowners within the project boundaries. Contact is made with these landowners at least once every three years in order to explain the status of the acquisition program in the Forest, and to express an interest in acquiring their properties should they be interested in selling.

The Brule River State Forest Acquisition Plan emphasizes priority on acquisition of large tracts of undeveloped lands, parcels with water frontage, and parcels proposed for future recreation sites. This is accomplished by fee purchase, exchange, donation or conservation easements. Even though priority is given to these more sensitive parcels, other lower priority properties become available more frequently. To maintain an effective acquisition program, the Department pursues properties based on the level of interest of the seller.

When a landowner is interested in selling their property or other property rights to the Department, the property must be appraised. Department real estate staff perform the appraisal, or contract for those services through an independent certified general appraiser. In either case, the appraisal is an estimated fair market value for the rights which are proposed to be acquired. All appraisals are reviewed by a Department review appraiser to assure compliance with state and federal appraisal standards. Once the appraisal has been certified as complete by the review appraiser, the Department can make an offer to option the property for the appraised value. If the offer is accepted, the Department secures an option to

purchase the property within the option period specified. Acquisitions are subject to the approval of the Natural Resources Board and the Governor. If either of them reject the option, the Department cannot acquire the property.

A common concern that is expressed when the Department proposes to acquire private property relates to taxation of public land. Taxpayers and local governmental officials sometimes oppose public land acquisition because the lands are removed from the tax rolls. Although this is true, the Department makes payments in lieu of taxes to offset tax losses. Because the law has changed over the years, the amount of these payments has differed depending on when the property was acquired by the state.

For lands acquired before July 1, 1969, the Department makes an annual payment to the local town government in the amount of \$.50 per acre. For lands acquired between that date and January 1, 1992, the state makes payments based on a declining schedule. The amount paid to the town in the first year was equal to the full property tax which would have been collected if the land was still on the tax rolls. In the next year 90% of that amount was paid, then 80%, and so on, declining to the 10% level, or \$.50 per acre, whichever is greater; payments in all subsequent years are made at this level. In these cases, the entire amount of the payment is collected by the town and is not distributed to other taxing jurisdictions, such as the county, state, vocational technical adult education and school districts.

The loss of taxes normally collected by the school district is offset (nearly exactly) by increased school aid which is determined by a formula which provides school aid to each school district based on the number of students in the district. This is equalized throughout the state so students in poorer districts have equal educational opportunities to those in more affluent districts.

The loss of tax revenue normally collected by the county is borne by all taxpayers in the county, therefore the impact on an individual landowner is extremely minimal; usually a fraction of a cent per \$1,000 of assessed value.

Presently, for all lands acquired on or after January 1, 1992, the state makes a payment in lieu of taxes to each taxation district in an amount equivalent to the property taxes. The only difference between this program and private land taxation relates to assessed value. The initial assessed value of Department lands is set at the Department purchase price of the land based on the appraised fair market value. Subsequently this value is adjusted to reflect the change in assessed value in the taxation district. The first year payment is actually based on an adjusted purchase price. All other aspects of the way the Department pays this aid in lieu of tax under this program are the same as those for a local taxpayer. Under the payments in lieu of taxes programs, it is clear that acquisition of land for the state does not increase local taxes. Concerns over state owned properties should focus on impacts to the environment, local economy, recreational opportunities and other important issues